

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 98-0349

**Sales Tax-Responsible Officer
Calendar Years 1991, 1992, and 1993**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE(S)

I. Tax Administration – Responsible Officer

Authority: IC 6-8.1-10-9(c)

Taxpayer protests the tax assessment.

STATEMENT OF FACTS

Taxpayer's representative, in a letter dated June 8, 1998, protested three liabilities issued to the responsible officer because "to the extent that those letters of findings rejected the taxpayer's position, those decisions on the part of the Department are until August of this year petitionable to the Indiana Tax Court" and the client and the representative were currently deliberating whether to so petition the Court. Based on the two letters of findings 95-0453 and 95-0454, supplemental audits were prepared on September 30, 1999. In a letter dated September 29, 1999, the department advised the taxpayer that under IC 6-8.1-5-1, the taxpayer may request a rehearing which must be made within thirty days from the issue date of the Letter of Findings. If the request for rehearing is denied, the taxpayer may appeal the decision to the tax court and the petition to the tax court must be filed within one hundred and eighty (180) days after the issue date of the Letter of Findings. At the same time, the taxpayer may also request that the tax court issue an injunction from the collection of the tax under IC 33-3-5-11(b). Neither the representative nor the taxpayer followed through. Taxpayer, in the letter was also advised that the liabilities for the two companies had reached the warrant stages and were long past due. Because the taxpayer no longer owned the businesses, the department billed the responsible officer for one of the locations but failed to bill the other. The September 29, 1999 letter advised the taxpayer that responsible officer billings would be issued for the second location.

On November 1, 1999 the department advised the taxpayer that supplemental audit were prepared for

the two business locations and the billings to the responsible officer were adjusted accordingly. On November 29, 1999 the department reiterated information contained in its September 29, 1999 letter and advised the taxpayer that the only protest allowable is for the responsible officer. Taxpayer was advised that no holds were on the liabilities and those personal liabilities would reach the collection stages in the near future. On January 12, 2000 the department sent a courtesy letter with an updated outstanding liability page showing the balance due. Taxpayer never protested the responsible officer liabilities and failed to show for the hearing scheduled for March 16, 2000.

I. **Tax Administration** – Responsible officer

DISCUSSION

Taxpayer has not provided information regarding its liabilities nor has he made a statement that he is not the responsible officer.

FINDING

Taxpayer's protest is denied.